IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 6364 of 2004

Between:

M/s.Andhra Printers Ltd., Labbipet, Vijayawada,
Krishna District.

..... PETITIONER

AND

1 The Commercial Tax officer, Benz Circle, Vijayawada.
2 Appellate Deputy Commissioner (CT), Vijayawada.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in C C T ' s Ref:LV(2)/3235 and 3230/ 2002 dated 9-3-2004 as unreasonable, unjustified and onerous and consequently restrain the 1st respondent from taking any coercive steps for collection of the disputed tax of Rs.2,18,700/- and Rs.2,09,269/- for the assessment

years 1998-99 & 1999-2000 respectively under the APGST Act pending disposal of the appeals in T.A.Nos.1089/2002 & 56/2004 before the sales Tax Appellate Tribunal and pass such other order or orders.

Counsel for the Petitioner: MR.S.DWARAKANATH

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following:

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.6364 OF 2004

ORDER: (per Sri BN, J)

Heard learned counsel for the parties.

An application seeking stay pending appeal has been disposed of by the concerned authority directing payment of 50% of the disputed liability. This order is challenged in this writ petition.

It is contended by the petitioner that proceedings before B.I.F.R. is pending and the petitioner-concern is already declared a sick

industry. In this view of the matter, no funds can be arranged for payment in terms of the order of the third respondent. It is also stated that the order of assessment is passed without even a notice by the Assessing authority to the petitioner.

Considering all these facts, we feel that the stay should have been granted in absolute terms. The writ petition is disposed of. The order of the third respondent is modified to the extent that there shall be a stay pending appeal.

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(BILAL NAZKI, J)

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(S.ANANDA REDDY, J)

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To

1 The Commercial Tax officer, Benz Circle, Vijayawada.
2 Appellate Deputy Commissioner (CT), Vijayawada.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

4 Two CCs to Govt. Pleader for Commercial Taxes,

High Court Buildings, Hyderabad. (OUT)

5 Two CD copies.